



Dave Yost • Auditor of State

AUGLAIZE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

September 15, 2011

Jenny Jones, Assistant Deputy Director,
Office of Audits, Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

As permitted by Ohio Rev. Code Section 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office has performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Auglaize County Board of Developmental Disabilities (County Board) prepared its *Income and Expense Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported income and expenditure transactions complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

For the following tests, DODD requested us to report variances in square footage exceeding 10 percent.

1. We compared the County Board's floor plans and square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent for certain cells within *Schedule B-1, Section A, Square Footage* worksheet. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We compared the square footage of every room from the County Board's floor plan for one of the County Board's buildings to their square footage summary and measured three rooms.

We found no square footage variances for rooms that were measured exceeding 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

3. We obtained the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

The County Board reported the same total square footage in the 2008 and 2009 Cost Reports. Therefore we tested the 2008 methodology, and applied the results to both years' Cost Reports. We found no differences exceeding 10 percent.

Statistics – Attendance

1. DODD requested us to report variances if the Board's attendance statistics were not within 10 percent of the attendance statistics reported to DODD.

We compared the County Board's Attendance by Daily Input reports for the number of individuals served, days of attendance, with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, and Daily Input Detailed by Activity Code for Enclave report and Follow Along Tracking Community Employment report on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found variances exceeding 10 percent. We reported these variances in Appendix A (2008) and Appendix B (2009).

2. We compared the County Board's supporting documentation for the hours of service to the hours of service reported on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides.

We found differences. We reported these variances in Appendix A (2008) and Appendix B (2009).

3. We determined whether individuals served as summarized in *Schedule B-1, Section B, Attendance Statistics* included both Medicaid and non-Medicaid-eligible individuals as documented on the Medicaid Billing System report.

We noted the summary of individuals served included both Medicaid and non-Medicaid eligible individuals.

4. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within 10 percent of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 2009 and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1, Section A, Section B, Attendance Statistics* of the Cost Reports.

We found no differences exceeding 10 percent.

5. DODD requested us to report variances if the community employment units tested were not within three of the total reported units on *Schedule B-1, Section B, Attendance Statistics*.

We tested all instances where a 15 minute unit was provided for 2008 and 2009 from the County Board's Follow Along Tracking Reports and compared the units with the service documentation to determine if the claims met the following service documentation requirements of Ohio Admin. Code § 5123:2-9-05:

- Date of service;
- Name of the recipient;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

Statistics – Transportation

1. DODD requested us to report variances if the Board's transportation units were not within one percent of total units reported on each line of Schedule B-3 *Quarterly Summary of Transportation Statistics* to DODD.

We compared the number of one-way trips from the County Board's Transportation Units Yearly Summary reports for Auglaize Industries Employees and Advanced Beginning Children Centers for 2008 and 2009 with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

2. We compared the cost of bus tokens/cabs from the County Board's State Expenses Detailed Report 2008 and Auglaize County DD State Expenses without Payroll or Benefits Detailed Report 2009 to the amount reported in Schedule B-3 of the Cost Reports

Per review of the County Board's reports, no bus token, cabs, or reimbursement to family expenditures were identified. We found no differences in comparison to Cost Reports.

3. DODD requested us to report variances of more than 10 percent of the total trips taken for two individuals for 2008 and 2009, between the County Board's internal documentation versus the amount reported to DODD in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for three individuals (two adults and one child) for 2008 and 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences.

4. We haphazardly selected 15 individual names from the County Board's attendance sheets for 2008 and 2009 and compared the individuals by name to the compiled listing of individuals transported to determine whether the compiled listing of individuals is complete.

We found no differences.

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration* to DODD. We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable) from the County Board's TCM Units Reports for 2008 and 2009 with those statistics reported in *Schedule B, Quarterly Summary of Units of Service – Service and Support Administration*.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

2. DODD requested us to report variances if the SSA units tested had an error rate exceeding 10 percent.

We haphazardly selected two samples of 72 units for Other Allowable and 71 units for Unallowable SSA services across 2008 and 2009 from Unit Entry by Date Span reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

The units found to be in error did not exceed ten percent of our sample.

3. DODD requested us to perform a review to determine compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . ." Using MBS claims data, we identified the number of individuals and unique dates of service on which 26 or more TCM units were paid through the Medicaid program. We examined the results looking for trends and patterns indicating potential overbilling practices and reviewed 18 case notes to determine if services were provided and units were reported correctly.

We found no indication of trend or pattern indicating potential overbilling.

4. DODD requested us to report variances greater than five percent in total SSA units by line on *Schedule B-4* from the prior year's audited cost report.

We compared the audited 2007 SSA units to the final adjusted 2008 SSA units and compared the final adjusted 2008 SSA units to the final adjusted 2009 SSA units.

The reported units exceeded five percent of the prior year's Schedule B-4. We obtained the County Board's explanation that one SSA employee worked fewer hours in 2009. We reported no variances in Appendix A (2008) and Appendix B (2009).

Revenue Reconciliation to the County Auditor Report

1. We compared the County Board's revenue balances reported on the *Reconciliation to County Auditor Worksheets* to the County Auditor's MTD/YTD Revenue Period Report for the Year - Auglaize County reports.

We found no differences.

2. We compared the account description and amount for each revenue reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Account Code Detail Reports and other supporting documentation such as Auglaize county tax settlement – apportionment sheets.

We also compared the receipt totals from the 12/31/08 and 12/31/09 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's receipts report balances for 019 - General, 021- Community Alternatives, 040- Capital Project, and 502- Donations funds.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

3. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total receipts for these funds.

Total county board receipts from were within 1/4 percent of the county auditor yearly receipt totals reported for these funds

4. We compared revenue entries on *Schedule C Income Report* to the West Central Ohio Network Council of Government (COG) prepared Auglaize County Board Summary Workbook.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

Revenue Cost Report Testing

1. We inquired of the County Board whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Refunds in the amount of \$10,069 in 2008 and \$7,224 in 2009.
- Title XX revenues in the amount of \$36,665 in 2008 and \$21,738 in 2009.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the MBS data and determined if the claims met the following service documentation requirements of Ohio Admin. Code Sections 5123:2-9-05 and 5101:3-48:

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

We found no instances of non-compliance with these documentation requirements.

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the reimbursed units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively.

We found instances where the Medicaid reimbursed units were greater than units reported; however, this was due to billing adjustments that were not reflected in the MBS Summary by Service Code report.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to Line (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code report.

After adjustments (see Expenditure Reconciliation to the County Auditor Report, Procedure 4, results), we found no differences.

Expenditure Reconciliation to the County Auditor Report

1. We compared the County Board's expenditure balances reported on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Combined MTD/YTD Expense Period Report for the Year - Month-12 - Auglaize County.

We found no differences.

2. We also compared the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheet* to the County Board's State Expenses Detailed reports and other supporting documentation such as county tax settlement sheets.

We also compared the disbursement totals from the 12/31/08 and 12/31/09 County auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for 019 - General, 021- Community Alternatives, 040- Capital Project, and 502- Donations funds.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

3. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the county auditor's yearly report of total disbursements for these funds.

Total County Board disbursements were within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds.

4. We compared all expenditure entries on Worksheets 1 through 10 to the County Board's State Expenses Detailed Reports and the West Central Ohio Network Council of Government (COG) prepared Auglaize County Board Summary Workbook.

We found differences as listed in Appendix A (2008) and Appendix B (2009).

5. We scanned the County Board's State Expenses Detailed Reports and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as listed in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's policies regarding capitalization of fixed assets with the following guidelines:

- Cost Report Guides for preparing *Worksheet 1, Capital Costs*
- 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2), and
- CMS Publication 15-1.

We found no inconsistencies between the County Board's capitalization policies and the guidelines listed above.

2. We scanned the County Board's State Expenses Detailed Reports for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We found no unrecorded purchases meeting the capitalization criteria in 2008. We reported differences for purchases that were not properly capitalized as listed in Appendix B (2009).

3. We scanned the County Board's Depreciation Schedule for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

4. We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedule.

We found no differences in 2008. We found differences as listed in Appendix B (2009).

5. We compared the County Board's audited 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets which were not in compliance with the Cost Report Guides.

We found no differences.

6. We haphazardly selected five assets from the County Board's Depreciation Schedule and traced these assets to their physical location.

We were able to trace all five assets to their physical location.

7. We haphazardly selected the lesser of 10 of the County Board's fixed assets or 10 percent of items which meet the County Board's capitalization policy and are being depreciated in their first year in either 2008 or 2009 to determine if their useful life agreed to the estimated useful lives prescribed in the 2004 and 2008 AHA Asset Guides. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guides.

We found no differences.

8. We haphazardly selected the lesser of five percent or 20 disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2009, for the disposed items based on its undepreciated basis and any proceeds received from the sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We found no differences in 2008. Differences identified as a result of applying these procedures are listed in Appendix B (2009).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 cost reports were within two percent of the county auditor's report totals for 019 - General, 021- Community Alternatives, 040- Capital Project, and 502- Donations funds.

We totaled salaries and benefits from Worksheets 2-10 from the 2008 and 2009 cost reports and compared the yearly totals to the county auditor's Combined MTD/YTD Expense Period Report for the Year - Month-12 - Auglaize County. The variance was less than two percent.

2. We selected 20 employees and compared their job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We found no differences.

3. DODD asked us to determine an expectation for changes in salary and benefit costs between 2008 and 2009 and to determine whether audited salary and benefit costs were within two percent of this established expectation on worksheets 2 through 10.

We found variances in salary and benefit costs that exceeded two percent of expectation on worksheets 2, 2A, 3, 7B, 7C, and 8. We obtained the County Board's explanation that the variances were due to changes in staffing levels, hours of work for a few employees, leave payouts, and sick leave bonus payments. We reported no variances in Appendix A (2008) and Appendix B (2009).

Non-Payroll Disbursement Testing

1. We haphazardly selected 40 disbursements from 2008 and 2009 from the County Board's State Expenses Detailed Reports and determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and properly classified according to the Cost Report Guides.

We reported differences as listed in Appendix A (2008) and Appendix B (2009).

On August 30, 2011, an exit conference was waived via email from Todd Busse, Business Manager of Auglaize CBDD and the County Board did not provide a response.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the Auglaize CBDD's cost reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the DODD, the Ohio Department of Job and Family Services, the Centers for Medicare and Medicaid Services and the Auglaize County Board of Developmental Disabilities and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,



Dave Yost
Auditor of State

cc: Alvin Willis, Superintendent, Auglaize County Board of Developmental Disabilities
Todd Busse, Business Manager, Auglaize County Board of Developmental Disabilities
James Becher, Board Chairperson, Auglaize County Board of Developmental Disabilities

Appendix A
Auglaize County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 14,318	\$ 14,318	
25. Other Waiver Services (L) Community Residential	\$ 14,318	\$ (14,318)	\$ -	To match audited COG data
Schedule B-1, Section A				
25. Non-Reimbursable (C) Child	-	1,252	1,252	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	53	(24)	29	To correct number of individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	31	5	36	To correct number of individuals served
2. Days Of Attendance (B) Supported Emp. -Enclave	1,371	(290)	1,081	To correct number of days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	3.5	0.5	4	To correct typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	176	(171)	5	To correct 15-minute units
Schedule B-3				
1. Children 0-2 (A) One Way Trips- First Quarter	-	1,314	1,314	
1. Children 0-2 (C) One Way Trips- Second Quarter	-	1,314	1,314	
1. Children 0-2 (E) One Way Trips- Third Quarter	-	1,314	1,314	
1. Children 0-2 (G) One Way Trips- Fourth Quarter	-	1,314	1,314	To correct transportation units
5. Facility Based Services (A) One Way Trips- First Quarter	11,018	(942)	10,076	
5. Facility Based Services (C) One Way Trips- Second Quarter	12,773	(2,697)	10,076	
5. Facility Based Services (E) One Way Trips- Third Quarter	12,980	(2,904)	10,076	
5. Facility Based Services (G) One Way Trips- Fourth Quarter	11,479	(1,403)	10,076	
Schedule B-4				
2. Other SSA Allowable Units (A) 1st Quarter	2,624	(1,368)	1,256	
2. Other SSA Allowable Units (B) 2nd Quarter	2,569	(1,313)	1,256	
2. Other SSA Allowable Units (C) 3rd Quarter	1,090	165	1,255	
2. Other SSA Allowable Units (D) 4th Quarter	725	530	1,255	
2. Other SSA Allowable Units (E) COG Activity	59	74	133	To correct SSA units
4. SSA Unallowable Units (A) 1st Quarter	424	(181)	243	
4. SSA Unallowable Units (B) 2nd Quarter	430	(187)	243	
4. SSA Unallowable Units (C) 3rd Quarter	1,881	(1,638)	243	
4. SSA Unallowable Units (D) 4th Quarter	1,646	(1,403)	243	
4. SSA Unallowable Units (E) COG Activity				
Schedule C				
I. County				
(A) Tax Levy	\$ 4,852,978	\$ 6,820	\$ 4,859,798	To adjust for understated County auditor/treasurer fees
II. Department of MR/DD				
(F) SERMAK- COG Revenue	\$ -	\$ 560	\$ 560	To match audited COG data
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 1,120	\$ 1,120	To match audited COG data
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
24. POS Revenue	\$ -	\$ 373	\$ 373	To match audited COG data
Worksheet 1				
8. COG Expenses (L) Community Residential	\$ 185	\$ 200	\$ 385	
8. COG Expenses (M) Family Support Services	\$ 33	\$ 36	\$ 69	To match audited COG data
8. COG Expenses (N) Service & Support Admin	\$ 15	\$ 17	\$ 32	
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 139,533	\$ (5,606)	\$ 133,927	To reclassify billing company fees
4. Other Expenses (O) Non-Federal Reimbursable	\$ 35,349	\$ (9,810)	\$ 25,539	To reclassify billing company fees
		\$ (20,396)	\$ 5,143	To reclassify DODD administrative fees
		\$ 8,165	\$ 13,308	To reclassify non-federal reimbursable expenses (banquet, flowers, County auditor union dues collection fee, recognition awards and legal fees)
4. Other Expenses (X) Gen Expense All Prgm.	\$ 75,855	\$ (8,165)	\$ 67,690	To reclassify non-federal reimbursable expenses (banquet, flowers, County auditor union dues collection fee, recognition awards and legal fees)
		\$ (100)	\$ 67,590	To reclassify vehicle repair expense
5. COG Expenses (L) Community Residential	\$ 7,149	\$ (956)	\$ 6,193	
5. COG Expense (M) Family Support Services	\$ 1,289	\$ (173)	\$ 1,116	To match audited COG data
5. COG Expense (N) Service & Support Admin	\$ 585	\$ (78)	\$ 507	
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 82,636	\$ 6,820	\$ 89,456	To adjust for understated County auditor/treasurer fees
		\$ 5,606	\$ 95,062	To reclassify billing company fees
		\$ 9,810	\$ 104,872	To reclassify billing company fees
		\$ 20,396	\$ 125,268	To reclassify DODD administrative fees
Worksheet 3				
5. COG Expenses (L) Community Residential	\$ 1,017	\$ (136)	\$ 881	
5. COG Expenses (M) Family Support Services	\$ 183	\$ (24)	\$ 159	To match audited COG data
5. COG Expenses (N) Service & Support Admin	\$ 83	\$ (11)	\$ 72	
Worksheet 5				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 459,859	\$ (20,388)	\$ 439,471	To reclassify COG fees
4. Other Expenses (A) Ages (0-2)	\$ 16,149	\$ (385)	\$ 15,764	
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 385	\$ 385	To reclassify promotional material expense - non federal reimbursable
Worksheet 7(C)				
13. No. of Individual Served (E) Facility Based Services	\$ -	\$ 6	\$ 6	To include speech adult individuals served
Worksheet 8				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 445,291	\$ 100	\$ 445,391	To reclassify vehicle repair expense
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 850,000	\$ 20,388	\$ 870,388	To reclassify COG fees
Less: Auditor & Treasurer Fees	\$ (82,636)	\$ (6,820)	\$ (89,456)	To adjust for understated County auditor/treasurer fees
Revenue:				
Less: Auditor & Treasurer Fees	\$ (82,636)	\$ (6,820)	\$ (89,456)	To adjust for understated County auditor/treasurer fees
Less: COG Revenue	\$ (126,033)	\$ (2,053)	\$ (128,086)	To match audited COG data

Appendix B
Auglaize County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
19. Room and Board/Cost to Live (L) Community Residential	\$ -	\$ 3,728	\$ 3,728	
25. Other Waiver Services (L) Community Residential	\$ 3,728	\$ (3,728)	\$ -	To match audited COG data
Schedule B-1, Section A				
25. Non-Reimbursable (C) Child	-	1,252	1,252	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	37	(12)	25	To correct number of individuals served.
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	39	(7)	32	To correct number of individuals served.
2. Days Of Attendance (B) Supported Emp. -Enclave	1,413	(563)	850	To correct days of attendance
3. Typical Hours Of Service (B) Supported Emp. -Enclave	3	1	4	To report typical hours of service
4. 15 Minute Units (C) Supported Emp. -Community Employment	160	(155)	5	To correct 15-minute units
Schedule B-3				
5. Facility Based Services (A) One Way Trips- First Quarter	11,407	(1,410)	9,997	
5. Facility Based Services (C) One Way Trips- Second Quarter	11,711	(1,714)	9,997	
5. Facility Based Services (E) One Way Trips- Third Quarter	11,965	(1,968)	9,997	To correct transportation units
5. Facility Based Services (G) One Way Trips- Fourth Quarter	10,001	(4)	9,997	
Schedule B-4				
1. TCM Units (A) 1st Quarter	2,575	558	3,133	
1. TCM Units (B) 2nd Quarter	3,549	(416)	3,133	
1. TCM Units (C) 3rd Quarter	3,439	(306)	3,133	
1. TCM Units (D) 4th Quarter	2,636	496	3,132	
1. TCM Units (E) COG Activity	959	20	979	
2. Other SSA Allowable Units (A) 1st Quarter	855	(124)	731	
2. Other SSA Allowable Units (B) 2nd Quarter	803	(72)	731	
2. Other SSA Allowable Units (C) 3rd Quarter	940	(209)	731	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	598	133	731	
2. Other SSA Allowable Units (E) COG Activity	119	(20)	99	
5. SSA Unallowable Units (A) 1st Quarter	2,006	(1,768)	238	
5. SSA Unallowable Units (B) 2nd Quarter	2,277	(2,039)	238	
5. SSA Unallowable Units (C) 3rd Quarter	2,879	(2,641)	238	
5. SSA Unallowable Units (D) 4th Quarter	2,320	(2,082)	238	
Schedule C				
I. County				
(A) Tax Levy	\$ 4,818,122	\$ 5,673	\$ 4,823,795	To adjust for understated County auditor/treasurer fees
II. Department of MR/DD				
(B) Family Support Services- COG Revenue	\$ -	\$ 23,821	\$ 23,821	
(C) SSA Subsidy- COG Revenue	\$ 23,821	\$ (23,821)	\$ -	To match audited COG data
(F) SERMAK- COG Revenue	\$ -	\$ 460	\$ 460	
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 921	\$ 921	
V. Other Revenues				
(I) Other (Detail On Separate Sheet)- COG Revenue				
24. POS Revenue	\$ -	\$ 307	\$ 307	To match audited COG data
Worksheet 1				
5. Transportation (U) Moveable Equipment	\$ 2,975	\$ 8,372	\$ 11,347	To record depreciation for the loss on the sale of two buses
8. COG Expenses (L) Community Residential	\$ 91	\$ 111	\$ 202	
8. COG Expenses (M) Family Support Services	\$ 36	\$ 43	\$ 79	To match audited COG data
8. COG Expenses (N) Service & Support Admin	\$ 17	\$ 19	\$ 36	
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 168,909	\$ (14,110)	\$ 154,799	To reclassify billing company expenses To reclassify non-federal reimbursable expenses (banquet, flowers, County Auditor union dues collection fee; recognition awards, food for Board meeting)
4. Other Expenses (O) Non-Federal Reimbursable	\$ 35,731	\$ 1,452	\$ 37,183	
		\$ (35,731)	\$ 1,452	To reclassify DODD administrative fee To reclassify non-federal reimbursable expenses (banquet, flowers, County Auditor union dues collection fee; recognition awards, food for Board meeting)
4. Other Expenses (X) Gen Expense All Prgm.	\$ 61,396	\$ (1,452)	\$ 60,944	
5. COG Expenses (L) Community Residential	\$ 3,058	\$ (253)	\$ 2,805	To reclassify food supply expense
5. COG Expense (M) Family Support Services	\$ 1,202	\$ (246)	\$ 956	
5. COG Expense (N) Service & Support Admin	\$ 573	\$ (96)	\$ 477	To match audited COG data
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 72,750	\$ (67)	\$ 72,683	
		\$ 5,673	\$ 78,356	To adjust for understated County auditor/treasurer fees
		\$ 14,110	\$ 92,466	To reclassify billing company expenses
		\$ 35,731	\$ 128,264	To reclassify DODD administrative fee

Appendix B
Auglaize County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 3				
4. Other Expenses (E) Facility Based Services	\$ 90,999	\$ (14,350)	\$ 76,649	To correct capital asset acquisitions
5. COG Expenses (L) Community Residential	\$ 410	\$ (33)	\$ 377	
5. COG Expenses (M) Family Support Services	\$ 161	\$ (13)	\$ 148	To match audited COG data
5. COG Expenses (N) Service & Support Admin	\$ 77	\$ (9)	\$ 68	
Worksheet 5				
3. Service Contracts (O) Non-Federal Reimbursable	\$ 442,505	\$ (26,328)	\$ 416,177	To reclassify COG fee
Worksheet 7-(C)				
13. No. of Individual Served (E) Facility Based Services	-	4	4	To include adult speech individuals served
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ 13,633	\$ (546)	\$ 13,087	To match audited COG data
Worksheet 10				
4. Other Expenses (E) Facility Based Services	\$ 16,396	\$ 253	\$ 16,649	To reclassify food supply expenses
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Purchases Greater Than \$5,000	\$ 56,155	\$ 14,350	\$ 70,505	To correct capital asset acquisitions
Plus: Fees Paid To COG, Or Payments And Transfers made To COG	\$ 675,000	\$ 26,328	\$ 701,328	To reclassify COG fee
				To record depreciation for the loss on the sale of two buses
Less: Capital Costs	\$ (41,791)	\$ (8,372)	\$ (50,163)	
Less: Auditor & Treasurer Fees	\$ (72,750)	\$ (5,673)	\$ (78,423)	To adjust for understated County auditor/treasurer fees
Revenue:				
Less: Auditor & Treasurer Fees	\$ (72,750)	\$ (5,673)	\$ (78,423)	To adjust for understated County auditor/treasurer fees
Less: COG Revenue	\$ (166,911)	\$ (1,688)	\$ (168,599)	To match audited COG data

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Dave Yost • Auditor of State

AUGLAIZE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AUGLAIZE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 15, 2011**